

California Head of Household Filing Status

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FTB Pub 1540

- 1 ☐ Single
2 ☐ Married filing joint return (even if only spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☒ Head of household (with qualifying person).
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

California Franchise Tax Board

FTB 540 & 540A | Information

Tax Information for Head of Household Filing Status

Introduction

Although you are the head of your house, you may not qualify for the head of household filing status under state and federal tax laws. The legal requirements for the filing status are more complicated than simply being the head of the house.

The head of household filing status provides a lower tax rate and a higher standard deduction than either single or married filing separately statuses. If you are married, the married filing jointly status normally provides the lowest tax rate and highest standard deduction. If you use the head of household filing status and are not qualified to do so, you may be subject to additional tax, interest, and any penalties that may apply.

To find out if you qualify, read the General Rules in the next column, then read the Self-Test Instructions at the top of page 2. By using the appropriate self-test provided in the publication, you will know if you qualify.

Also, included on the back cover are some questions and answers about whether taxpayers in certain situations can qualify for the head of household filing status.

General Rules

Important: As you read the General Rules and the Self-Tests, you will see that we have underlined certain terms. For each underlined term, there is a **definition** in the section following the Self-Test. Even if you know the meaning of a term, you should read the **legal definition** as it applies to the head of household filing status.

You are entitled to the head of household filing status only if **all** the following apply:

- ✧ You were unmarried or considered unmarried on the last day of the year, and
- ✧ You paid more than one-half the costs of keeping up your home for the year, and
- ✧ Your home was the main home for you and another person who lived with you for more than half the year, and

Note: If you, your spouse, or your qualifying person who lived with you was absent from your home during the year, see temporary absence. If your qualifying person is your father or mother, see Parent (Father or Mother).

- ✧ The other person was your qualifying relative, and
- ✧ You were not a nonresident alien at any time during the year.

If any of the following applied, please refer to the definitions beginning on page 5.

- Annulment
- Death/Birth
- Joint custody
- Multiple support agreement
- Parent (Father or Mother)
- Widow or Widower

Please note that if you use the head of household filing status on your federal tax return, you must also use it on your California tax return. However, if you incorrectly claimed the head of household filing status on your federal tax return, you should amend your federal return to claim your correct filing status. You should then file your California tax return using your correct filing status.

Self-Test Instructions

Complete the self-test to see if you qualify to use the head of household filing status. Although there are three self-tests, only one will apply to you.

- Complete Self-Test 1 below, if you were **single and had never been married** as of the last day of the year.
- Complete Self-Test 2 (page 3), if you were **married as of the last day of the year**.
- Complete Self-Test 3 (page 4), if you were **divorced or legally separated as of the last day of the year**.

Self-Test 1 —

If you were **SINGLE and had never been married as of the last day of the year, answer the questions below to see if you qualify.**

1. Did your child (other than your foster child), grandchild, or adopted child live with you for more than half the year?
☐ Yes. Go to question 8.
☐ No. Go to question 2.
2. Did you have a foster child living with you for the entire year and for whom you were entitled to claim a dependent exemption credit?
☐ Yes. Go to question 3.
☐ No. Go to question 4.
3. Did the child's parent live with you and the child during the year?
☐ Yes. Go to question 4.
☐ No. Go to question 8.
4. Other than your child, stepchild, grandchild, adopted child, or foster child, did you have a qualifying relative living with you and for whom you were entitled to claim a dependent exemption credit?
☐ Yes. Go to question 5.
☐ No. **Stop**; you do not qualify.
5. Was this person your parent (father or mother)?
☐ Yes. Go to question 6.
☐ No. Go to question 7.
6. Was your parent (father or mother) a citizen **or** national of the U.S. or a resident of the U.S., Canada, or Mexico?
☐ Yes. Go to question 8.
☐ No. **Stop**; you do not qualify.
7. Did your qualifying relative live with you for more than half the year?
☐ Yes. Go to question 8.
☐ No. **Stop**; you do not qualify.
8. Did you pay more than half the cost of keeping up your home **or** the home of your parent (father or mother) during the year?
☐ Yes. Go to question 9.
☐ No. **Stop**; you do not qualify.
9. Did your qualifying relative file a joint return with his or her spouse? (For an exception to this rule, see the Joint Return Test in the Definitions section under Dependent Exemption Credit.)
☐ Yes. **Stop**; you do not qualify.
☐ No. You qualify to use the head of household filing status.

Self-Test 2 —

If you were **MARRIED** as of the last day of the year, answer the questions below to see if you qualify.

1. Are you filing a tax return separate from your spouse?
 - ☐ Yes. Go to question 2.
 - ☐ No. **Stop**; you do not qualify.
2. Did you live with your spouse at **any** time during the last six months of the year?
 - ☐ Yes. **Stop**; you do not qualify.
 - ☐ No. Go to question 3.
3. Did you pay more than half the cost of keeping up your home during the year?
 - ☐ Yes. Go to question 4.
 - ☐ No. **Stop**; you do not qualify.
4. Did you have a foster child living with you all year and for whom you were entitled to claim a dependent exemption credit?
 - ☐ Yes. Go to question 6.
 - ☐ No. Go to question 5.
5. Did your stepchild, adopted child, or natural child live with you during the year and for whom you were entitled to claim a dependent exemption credit?
 - ☐ Yes. Go to question 7.
 - ☐ No. **Stop**; you do not qualify.
6. Did the child's parent live with you and the child during the year?
 - ☐ Yes. **Stop**; you do not qualify.
 - ☐ No. You qualify to use the head of household filing status.
7. Did your spouse live with you and your child for any part of the first six months of the year?
 - ☐ Yes. Go to question 8.
 - ☐ No. Go to question 9.
8. Did your child live with you for more than half the year? You may include half the time that you, your spouse, and your child lived together, and all of the time that you and your child lived together without your spouse.
 - ☐ Yes. Go to question 10.
 - ☐ No. **Stop**; you do not qualify.
9. Did your child live with you for more than half the year?
 - ☐ Yes. Go to question 10.
 - ☐ No. **Stop**; you do not qualify.
10. Did your child file a joint return with his or her spouse? (For an exception to this rule, see the Joint Return Test in the Definitions section under Dependent Exemption Credit.)
 - ☐ Yes. **Stop**; you do not qualify.
 - ☐ No. You qualify to use the head of household filing status.

Self-Test 3 —

If you were **DIVORCED** or **LEGALLY SEPARATED** by the last day of the year, answer the questions below to see if you qualify.

1. Did your child (other than your foster child), adopted child, stepchild, or grandchild live with you for more than half the year?
 - ☐ Yes. Go to question 7.
 - ☐ No. Go to question 2.
2. Did you have a foster child living with you for the entire year and for whom you were entitled to claim a dependent exemption credit?
 - ☐ Yes. Go to question 3.
 - ☐ No. Go to question 4.
3. Did the foster child's parent live with you and the foster child during the year?
 - ☐ Yes. Go to question 4.
 - ☐ No. Go to question 7.
4. Other than your child, adopted child, stepchild, grandchild, or foster child, did you have a qualifying relative living with you and for whom you were entitled to claim a dependent exemption credit?
 - ☐ Yes. Go to question 5.
 - ☐ No. **Stop**; you do not qualify.
5. Was this person your parent (father or mother)?
 - ☐ Yes. Go to question 6.
 - ☐ No. Go to question 9.
6. Was your parent (father or mother) a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?
 - ☐ Yes. Go to question 10.
 - ☐ No. **Stop**; you do not qualify.
7. Did your spouse (ex-spouse) live with you and your child during the year?
 - ☐ Yes. Go to question 8.
 - ☐ No. Go to question 9.
8. Did your child live with you for more than half the year? You may include half the time that you, your spouse (ex-spouse), and your child lived together, and all of the time you and your child lived together without your spouse.
 - ☐ Yes. Go to question 10.
 - ☐ No. **Stop**; you do not qualify.
9. Did your child or qualifying relative live with you for more than half the year?
 - ☐ Yes. Go to question 10.
 - ☐ No. **Stop**; you do not qualify.
10. Did you pay more than half the cost of keeping up your home or the home of your parent (father or mother) during the year?
 - ☐ Yes. Go to question 11.
 - ☐ No. **Stop**; you do not qualify.
11. Did your child or qualifying relative file a joint return with his or her spouse? (For an exception to this rule, see the Joint Return Test in the Definitions section under Dependent Exemption Credit.)
 - ☐ Yes. **Stop**; you do not qualify.
 - ☐ No. You qualify to use the head of household filing status.

Definitions of Terms

Adopted Child

An adopted child is a child you have legally adopted. After legal adoption, the child is considered your child by blood. Before legal adoption, a child is considered your child for head of household purposes if, during the tax year, he or she was placed with you for adoption by an authorized agency and was a member of your household.

Annulment

If you were married in the tax year but the marriage was later annulled, you are treated as having been unmarried during the year.

Child

A child who qualifies you for the head of household filing status must be your birth child, grandchild (a grandchild does not qualify you if you are married), stepchild, adopted child, or foster child who is:

- Single as of the last day of the year, and whom you can claim as your dependent. If you are unmarried, you do not have to be able to claim the child as your dependent unless the child was your foster child. If the child is your foster child, you must be able to claim this child as your dependent and the child must have lived with you for the entire year.
- Married as of the last day of the year and for whom you can claim a dependent exemption credit. However, if you were the custodial parent and relinquished the dependent exemption credit to the noncustodial parent, you do not have to be able to claim a dependent exemption credit for the child.

Considered Unmarried

If you were married as of the last day of the tax year or if your spouse died during the tax year, you may be considered unmarried for head of household purposes if you meet **all** of the following requirements:

- Your qualifying person is your birth child, stepchild, adopted child, or foster child.
- You filed a tax return separate from your spouse's tax return.
- You paid more than one-half the cost of keeping up your home for the year.
- Your spouse did not live in your home at any time during the last six months of the year (see Temporary Absence).
- Your home was the main home of your birth child, stepchild, or adopted child for more than half the year, or the main home of your foster child for the entire year.
- You must be entitled to claim a dependent exemption credit for your child.

You can still meet this requirement if the only reason you cannot claim a dependent exemption credit for your child is because:

- You, as the child's custodial parent, stated in writing to the noncustodial parent that the noncustodial parent may claim the dependent exemption credit to which you were entitled,
- A decree or agreement went in effect after 1984 and it unconditionally states that the noncustodial parent can claim the dependent exemption credit for the child, or
- The noncustodial parent provided at least \$600 of support for the child and claimed an exemption for the child under a pre-1985 decree of divorce or separation, or a pre-1985 written agreement.

Death or Birth

If the person who you believe qualifies you to file as head of household is born or dies during the year, you may still be able to claim the head of household filing status. You must have provided more than half the cost of keeping up a home that was the person's main home for more than half the year. However, the requirement that the home must have been the person's main home for more than half the year does not apply if the person was not alive for more than half the year. In that case, the home must have been the person's main home for the period that the person was alive during the year.

Dependent Exemption Credit

If you must be entitled to claim a dependent exemption credit for your qualifying person in order to file using the head of household filing status, **all** the following tests must be met:

- Relationship or Member of Household Test
- Citizenship Test
- Joint Return Test
- Gross Income Test
- Support Test

Relationship or member of household test. To meet this test, the person must be one of the relatives specified by law **or** live with you for the entire year as a member of your household. See subparagraphs 1 and 2 under Qualifying Relative for a list of relatives who can meet this test. If at any time during the year the person was your spouse, the person cannot qualify as your dependent and you are not entitled to claim a dependent exemption credit for the person.

Citizenship test. To meet this test, for some part of the calendar year in which your tax year begins, the person must be a U.S. citizen or national, or a resident of the U.S., Canada, or Mexico.

Joint return test. Even if you meet all of the other tests to be entitled to claim an exemption credit for your dependent, you are generally not allowed an exemption for your dependent if he or she files a joint federal tax return. However, you

may take an exemption for a married dependent who files a joint federal tax return if **all** the following apply:

- Neither your dependent nor your dependent's spouse is required to file a federal tax return, and
- Neither your dependent nor your dependent's spouse would have a federal tax liability if they filed separate returns, and
- Your dependent and your dependent's spouse only file a joint federal tax return to get a refund of federal tax withheld.

Gross income test. Generally, you may not take an exemption for a dependent if that person had gross income equal to or more than the federal allowable dependent exemption amount for that particular year. For the federal allowable amount, see the federal instruction booklet for that particular year. For more information about gross income, see IRS Publication 17, *Your Personal Income Tax*.

This test does not apply if the person is your child and is under 19 years old or a full-time student under 24 years old.

For purposes of the Gross Income Test:

- A child is your son, stepson, daughter, stepdaughter, a legally adopted child, or a child placed with you by an authorized placement agency for you to legally adopt. A foster child who was a member of your household for the entire year is also considered your child.
- Your child was a student if, during some part of each of five calendar months during the calendar year (not necessarily consecutive), he or she was:
 - A full-time student at a school that has a regular teaching staff, course of study, and a regularly enrolled student body in attendance, **or**
 - A student taking a full-time, on-farm training course given by a school described in the preceding paragraph, or by a state, county, or local government.

Support test. You must provide more than half of a person's total support during the calendar year to meet the support test. To figure whether you have provided more than half the support, you must compare the amount you contributed for the person's support to the entire amount of support the person received from all sources. All sources include tax exempt income such as social security benefits and Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children), and the person's own funds used for support. Your contribution may not include any part of the person's support that was paid by the person with the person's own wages, even if you paid the wages. The person's own funds are not support unless they are actually spent for support.

Also, see Multiple Support Agreement. For more information regarding the dependent exemption, see IRS Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Divorced

To be divorced, you must have a final judgment for dissolution of marriage that is effective by the last day of the tax year. Living apart from your spouse or filing a petition for divorce is not the same as having a final decree of divorce.

Foster Child

A foster child is a child who is in the care of a person or persons (other than the parents or adopted parents of the child) who care for the child as their own child. The foster relationship with the individual must have begun while the individual was a minor (i.e., under the age of 18). The circumstances under which the child became a member of the household does not affect his or her status as a foster child. A foster child is considered your child by blood if you are entitled to a dependent exemption credit for the child, your home was the main home of the child for the entire year, and the child's parent did not live in your home. However, if a government or a tax-exempt child placement agency makes payments to you as a foster parent, the child cannot be claimed as your dependent and you will not qualify for the head of household filing status on the basis of this child unless you provided more than half of the child's total support. (See Keeping Up Your Home and Dependent Exemption Credit.)

If a child who was not your own child lived with you, and at the same time the child's parents lived with you, the child cannot be considered your foster child. Such a child cannot qualify you for the head of household filing status, even if the child lived with you during the entire year, you paid all of the household expenses, and you paid all of the child's support.

Joint Custody

If you have joint custody of your child, to qualify for the head of household filing status you must still meet all the requirements for the filing status. (See the General Rules on page 1.) These requirements include the following:

- Your child must have lived with you for more than half the year.
- You must have paid more than half the cost of keeping up your home.

Keeping Up Your Home

You are keeping up your home only if you pay more than half the cost of keeping up the home for the year. Generally, if two or more people keep up the same home, only one of the people could pay more than half the costs and qualify for the head of household filing status. If two or more families occupy the same dwelling but maintain

separate finances, and each family does not contribute to the support of the other family, each family may be treated as keeping up a separate home. The taxpayer who provides more than half the cost of maintaining that separate home is treated as keeping up that separate home. To determine whether you paid more than half the cost of keeping up your home, complete the following worksheet.

Do not include costs of clothing, education, medical treatment, vacations, life insurance, transportation, rental value of a home you own, or value of your services or those of the person qualifying you as head of household. Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children) payments you use to keep up your home **do not** count as amounts you paid.

Cost of Keeping Up Your Home

	Amount You Paid	Total Cost
Rent	\$	\$
Mortgage Interest	\$	\$
Property Taxes	\$	\$
Property Insurance	\$	\$
Utilities	\$	\$
Upkeep/Repairs	\$	\$
Food Consumed on the premises	\$	\$
Other household expenses	\$	\$
Totals	\$	\$
Minus total amount you paid		\$()
Amount others paid		\$

If the above results show that you paid more than half the total cost, you meet the requirement of keeping up your home.

Legally Separated

To be legally separated, you must be separated from your spouse under a final decree of legal separation that is effective by the last day of the tax year. A petition for legal separation or an informal separation agreement, is not the same as a final decree of legal separation. Also, simply living apart from a spouse is not the same as being legally separated under a final decree of legal separation.

Main Home

Your home must be your main home and the main home of the person who you believe qualifies you for head of household filing status for more than half the year. Generally, the location of your and the other person's main home is determined by where you and the other person actually live. You and the other person must have lived together in your home for more than half the year, except for temporary absences. (See Parent (Father or Mother) and Temporary Absence.)

Married

If you are not unmarried under the situations shown under Unmarried, you are married. If you were married as of the last day of the year and lived with your spouse at any time during the **last** six months of the year, you cannot qualify for the head of household filing status.

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was a person's main home, follow these guidelines:

- If you were not married at any time during the year, count all of the days that the person lived with you in your home.
- If you were married at any time during the year and were divorced or legally separated as of the last day of the year, add together:
 - Half the number of days that you, your spouse, and the person lived together, **and**
 - All of the days that you and the person lived together in your home without your spouse (ex-spouse).
- If you were married as of the last day of the year, and you did not live with your spouse at any time during the **last** six months of the year, add together:
 - Half the number of days that you, your spouse, and the person lived together, **and**
 - All of the days that you and the person lived together in your home without your spouse.
- If you were married as of the last day of the year, **and** you lived with your spouse at any time during the **last** six months of the year, you cannot qualify for the head of household filing status.

Do not include any time the person was in the custody of another person under either a formal or informal custody agreement.

Multiple Support Agreement

Sometimes no one person provides more than half the support for an individual. Instead, two or more persons together provide more than half the individual's support. Each of these persons would be able to take the dependent exemption credit except for the support test (see Dependent Exemption Credit). When this happens, those providing the support can agree that one of them, who individually provides more than 10 percent of the individual's support, can take the exemption for that individual.

If you can take a dependent exemption credit for an individual only because of a multiple support agreement, that individual **cannot** qualify you for the head of household filing status.

National

A U.S. national is an individual who, although not a U.S. citizen, owes allegiance to the U.S. This includes American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*, or contact your local Immigration and Naturalization Service.

Noncustodial Parent

The parent who has custody of a child for the greater part of the year is the child's custodial parent. The custodial parent is generally treated as the parent who provides more than half the child's support if the following conditions are met:

1. The parents are divorced under a final decree of divorce, legally separated under a final decree of legal separation, separated under a written separation agreement, or lived apart at **all** times during the last six months of the year.
2. The child is in the custody of one or both parents for more than half the year.
3. The child receives more than half of his or her support from his or her parents.

However, the noncustodial parent will be treated as providing more than half the child's support if:

1. The custodial parent signs a written declaration (or IRS Form 8332, *Release of Claim of Exemption for Child of Divorced or Separated Parents*) that he or she will not claim the exemption for the child and the noncustodial parent attaches this written declaration to his or her return; or
2. A decree or agreement went into effect after 1984 and it unconditionally states that the noncustodial parent can claim the child as a dependent; or
3. A decree or agreement executed before 1985 provides that the noncustodial parent is entitled to the exemption, and he or she provides at least \$600 for the child's support during the year, unless the pre-1985 decree or agreement is modified after 1984 to specify that this provision will no longer apply.

Nonresident Alien

If you were a nonresident alien during any part of the year, you may not qualify for head of household filing status even though you may meet all of the other rules for the filing status.

Nonresident Alien Spouse

You are unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien. Under these circumstances your spouse is not your relative and cannot qualify you for the head of household filing status. However, you are married for head of household

purposes if you have chosen to treat your spouse as a resident alien. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*.

Parent (Father or Mother)

If you were unmarried, you may be eligible for the head of household filing status even if your father or mother did not live with you. However, your parent must have been a citizen or national of the United States, or a resident of the United States, Canada, or Mexico. You must be able to claim your parent as a dependent and you must have paid more than half the cost of keeping up a home that was your parent's main home for the entire year. Your parent's main home could have been his or her own home, such as a house or apartment, or could have been any other living accommodation.

Qualifying Person

A qualifying person is a qualifying relative, including a foster child, who can qualify you for the head of household filing status. You may not claim yourself, your spouse, or your tax preparer as your qualifying person. (Also see the General Rules on page 1, Qualifying Relative, and Foster Child.)

Qualifying Relative

Whether a relative may be your qualifying relative for the head of household filing status is determined by your marital status on the last day of the year.

If you were married on the last day of the year, only your birth child, stepchild, adopted child, or foster child for whom you are entitled to a dependent exemption credit may qualify you for the head of household filing status. (Also see Unmarried and Considered Unmarried.)

If you were unmarried on the last day of the year, any person who had the following relationship with you may qualify you for head of household filing status:

1. Your birth child, grandchild, stepchild, adopted child, or dependent foster child who is:
 - a. Single as of the last day of the year, or
 - b. Married as of the last day of the year, if you are entitled to a dependent exemption credit for the child. If the only reason you are not entitled to a dependent exemption credit for your married child is because you allowed the child's other parent to take the dependent exemption credit for the child under the special rules for a noncustodial parent, your married child may still qualify you for head of household filing status.
2. Any relative listed below for whom you may claim a dependent exemption credit.

Parent	Son-in-law
Grandparent	Daughter-in-law
Brother	Brother-in-law
Sister	Sister-in-law

Half Sister	Half Brother
Stepbrother	Stepsister
Stepmother	Stepfather
Mother-in-law	Father-in-law
Uncle*	Nephew+
Aunt*	Niece+

* An uncle or aunt may qualify you only if he or she is the brother or sister of your father or mother.

+ A nephew or niece may qualify you only if he or she is the child of your brother or sister.

Any of the relationships listed under the definition of qualifying relative that were established when the taxpayer married are not ended if the taxpayer divorces or his or her spouse dies.

A person who is not one of the relatives listed above cannot qualify you for the head of household filing status. Cousins are descendants of a brother or sister of your parents and **do not** qualify under the relationship test as relatives.

Under no circumstances shall the same person be used to qualify more than one taxpayer for the head of household filing status for the same year.

Spouse

A spouse is a married person, one's husband or wife by lawful marriage.

Stepchild

A stepchild is not your natural child but is the natural or adopted child of your spouse. To have a stepchild, you must have at some time been married to the child's parent.

Temporary Absence

Even if you, your spouse, or your qualifying person was temporarily absent from your home, you are considered to have occupied the same household. Temporary absences include those due to illness, education, business, vacations, military service, and, in some cases, incarceration. If you or the qualifying person were absent, it must have been reasonable to assume that you or your qualifying person would return to

the household after the temporary absence, and you must have continued to maintain a household in anticipation of the return. Time your qualifying person was in the custody of another person under either a formal or informal custody agreement can not be considered a temporary absence.

Unmarried

You were unmarried if one of the following applied on the last day of the year:

- You had never married, or
- Your marriage was annulled and you did not marry after the annulment, or
- Your spouse died in a prior year and you did not remarry.
- You were legally divorced from your spouse under a final decree of divorce. Neither a petition for divorce nor an interlocutory decree of divorce is the same as a final decree of divorce. Until the final decree of divorce is issued, a married taxpayer remains married.
- You were legally separated from your spouse under a final decree of legal separation. A petition for legal separation, or an informal separation agreement is not the same as a final decree of legal separation. Also, just living apart from your spouse is not the same as being legally separated under a final decree of legal separation.

You are unmarried for head of household purposes, if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien.

Widow or Widower

The date of your spouse's death determines whether you were married or unmarried for tax purposes.

If your spouse died during the year, you *are* considered as married at the end of the year, unless your spouse was a nonresident alien spouse at some time during the year.

If your spouse died in a prior year and you have not remarried, you were unmarried.

ASSISTANCE

From within the United States, call (800) 852-5711
From outside the United States, call (not toll-free) (916) 845-6500

Website at: www.ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call: TTY/TDD (800) 822-6268.

ASISTENCIA EN ESPAÑOL

Dentro de los Estados Unidos llame al (800) 852-5711 (número gratuito)
Fuera de los Estados Unidos llame al (916) 845-6500 (este número no es gratuito)

Asistencia para personas discapacitadas: Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TTD (800) 822-6268.

Some Common Questions About Head of Household Status

Here are some questions that taxpayers have asked about whether they can qualify for head of household filing status and the answers to those questions. Remember to read the definitions of all of the underlined terms. The definitions start on page 5.

Question: I was married at the end of the year. Can someone other than my child qualify me for head of household filing status?

Answer: No. Because you were married, you must meet certain requirements to be considered unmarried. One of those requirements is that only your birth child, stepchild, or adopted child, who lived with you for more than half the year, or your dependent foster child who lived with you for the entire year can qualify you for head of household filing status.

Question: Can I qualify for head of household filing status if the person I think qualifies me did not live with me during the year?

Answer: The general rule is that your home must have been the main home of the person you believe qualifies you for more than half the year. But if you are unmarried and you think your parent (father or mother) is the person who qualifies you, your home did not need to be your parent's main home. Also, if the person you believe qualifies you did not live with you because of a temporary absence, you may still qualify for the status. If your child was your foster child, you must also be entitled to claim a dependent exemption credit for the child.

Question: I was married at the end of the year. Can I qualify for head of household filing status if I lived with my spouse during a part of the last six months of the year?

Answer: No. Because you were married, you must meet certain requirements to be considered unmarried. One of those requirements is that you and your spouse did not live together at any time during the last six months of the year. If you and your spouse lived together during the last six months of the year, you cannot be considered unmarried and cannot qualify for head of household filing status.

Question: Can I qualify for the head of household filing status even though the person I think qualifies me for the status is not my relative?

Answer: No. Only a qualifying relative can qualify you for the head of household filing status. Please note that a foster child, who is not your child by birth, can still qualify you for head of household filing status. To qualify as a foster child, you must be able to claim a dependent exemption credit for the child, your home must be the main home of the child for the entire year, and the child's biological or adoptive parents must not have lived in the home at any time during the year.